

**Commonwealth of Kentucky
Kentucky Department of Revenue**

**SUBSTITUTE FORMS DESIGN
FOR
INDIVIDUAL AND CORPORATE FORMS**



**Tax Year 2015
Processing Year 2016**

**Version 1.3
August 4, 2015**

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

REVISION HISTORY

Version	Date	Nature of Change
1.0	7/1/2015	Published
1.1	7/10/2015	Added copies of Form 40A201ES and 40A201NP-WH-SL
1.2	7/10/2015	Updated 4 th installment date of Form 740-ES
1.3	8/4/2015	Added samples of forms 720-SL, 720-ES and 720-V

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

INTRODUCTION

The 2015 Kentucky tax forms and schedules, including individual, partnership, fiduciary and corporation income tax returns and all appropriate schedules for these returns, must be submitted in an approved format as prescribed by the Kentucky Department of Revenue (KDOR). Individual (resident) income tax returns must be designed in 2D-barcode format as prescribed by KDOR even if a vendor does not support the barcode for Kentucky. The approval process ensures that substitute tax forms:

- Are compatible with the KDOR's automated processing system or 2D barcode system; and
- Present information in a uniform pattern.

Definition of a Substitute Tax Form

A substitute tax form is any form other than the official form printed by KDOR, which is commercially typeset and printed, or computer produced or computer programmed.

APPROVAL OF SUBSTITUTE INCOME TAX FORMS

Any company that designs and / or markets substitute tax forms which are submitted for processing by KDOR must receive prior approval from KDOR. Approval is required each year before releasing or distributing substitute tax forms as paper copy or as part of a software product to its customers or clients.

Prior to or included with the first transmission of forms for approval, each vendor should include a list of all forms they expect to submit for approval. A Statement of Intent for Substitute Forms Design form is provided on our website for use in identifying the supported forms. This will help KDOR determine when a vendor has submitted all of their forms so the website can be updated with approval information. Please submit the lists broken down by tax type. **(If the vendor does not submit the list of forms that will need approval, the status for that vendor on our website will remain pending until KDOR is notified by the vendor that no other forms will be submitted. It will be the vendor's responsibility to notify KDOR when all of the forms have been submitted and approved.)**

If a vendor uses another vendor's substitute forms in their software package, they should submit data-filled forms for data placement approval. Please notify KDOR of which forms are in this category.

Once a vendor has received approval, their customers or clients do not need to request additional approval to use the approved substitute tax forms. Vendors are encouraged to include approval information in their release.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

GUIDELINES FOR PROGRAMMING SUBSTITUTE TAX FORMS

Reproduced tax forms that deviate from the official forms (including those produced by tax software) are considered substitute tax forms and must be approved before use.

Substitute tax forms, including business income tax returns and all appropriate schedules for these returns, must be compatible with KDOR's automated processing system and KDOR must be able to process the forms in the same manner as the official form. KDOR reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this document or that would cause processing problems.

Margins and Layout

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. One-sided reproduced tax forms are acceptable even if the official form is two-sided.

Some official forms are designed with dropout ink boxes to guide a taxpayer through manual preparation. For computer generated forms these boxes are not needed or desired. Eliminating these boxes allows the vertical placement on the page to be adjusted to allow for easier programming. See formatting requirements for each form. The formatting will not be exactly the same as the official forms but will be grouped in the same manner.

Text on Substitute Forms and Schedules

The order of a substitute schedule must follow the official schedule, including title, space for taxpayer name and identification number, year, captions, line numbers and line descriptions. To avoid having text in the areas to be read, omit the text that designates placement of name and address and the text at the tops of the columns that say "DOLLARS" and "CENTS". Captions and line descriptions from the official schedules may be shortened to one print line on substitute forms. To do this, it is acceptable to use abbreviations and contractions and omit articles and prepositions. However, key words that make identification of the caption or line description clear must be retained. Instructional text may be omitted.

Substitute tax forms must closely resemble the style and size of type used on the official form.

The Taxpayer/Preparer signature area may not be rearranged, relocated or reworded. The perjury statement and signature line areas must be retained and worded exactly as on the official form. The signature area format on substitute forms must conform to that of the official form.

Printing Amounts in Data Fields

- Characters in data fields must be printed at a minimum of 10 characters per inch. For data entry in areas that have handprint boxes on the official form, data should be printed without lines beneath the data.
- Amounts should be right justified with decimals and cents on the individual income tax forms. Business forms do not require the decimal or the cents to be generated. Spaces should not be placed between characters but commas may be used.
- Amounts must be rounded to whole dollars; cents should be shown with zeros.
- If a monetary amount is negative, place a leading minus sign in the first field to the left of the first number.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

- All numeric fields should be left blank if there is no entry.

Boxes Designating an Option

- On the official form there are boxes to be checked. These all may be marked with an "X" without the box but in the area designated on the layout for that form. Although the boxes may be (and some should be) omitted, the text for the boxes must be printed.

Company Identification Code

Substitute tax forms must include a company identification code if the form does not contain a 1D barcode in the header section of the page. The company identification code is a four character numeric code assigned by the NACTP. Beginning with 2006 tax returns, a 1D barcode was placed on the majority of tax forms containing the tax year, the four (4) digit company identification code and a four (4) digit form number. A complete listing of the forms containing the 1D barcode can be found at the following link: <http://revenue.ky.gov/sdi/sfd.htm>.

In some cases, the design of the form, and the design of the software to perform the tax calculations are created by two separate organizations. The four digit company identification code refers to the developer who creates the form design only, and not to the developer who designs the software to perform the tax calculations.

The company identification code must be printed on each substitute tax form where specified in the specifications for that form. Substitute forms that do not have the company identification code will not be approved.

Vendors that produce a 2D barcode but who do not produce their own forms should place their company identification code in the lower right hand corner of the return. The lower left-hand corner of the return is reserved for the form developer.

Internal Control Numbers

Internal control numbers and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute forms. If these numbers or symbols are used, print them in the upper right margin of the substitute tax form.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

GUIDELINES FOR CUSTOMER USE

Vendors are requested to inform their customers and clients of paper and printing requirements for substitute forms.

Paper Requirements

Use white paper of equal or better quality than the 20-lb. paper used for the official form. Use the same size paper as the official form.

Printing Requirements

All forms must have a high standard of legibility for printing and for data entry. KDOR reserves the right to reject forms with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics and data entries) develops smears or other quality deterioration during preparation or processing. Black ink must be used.

SUBSTITUTE TAX FORM APPROVAL PROCESS

What the Company Must Do

- Submit your substitute tax forms to KDOR for review before distribution or release to customers or clients. KDOR requires a minimum of 2 samples for testing purposes. Samples must be produced in accordance with the specifications outlined within this document. One sample should be blank and the other should be data-filled. The data-filled return can consist of X's and 9's.
- Send form submissions in pdf format via email to the contact person for that particular tax type. If there is an issue with the electronic copy, a hard copy will be requested. Contact information is found at the end of this document.
- **A hard copy of the scanned forms below must be mailed to Nick Harren for approval. This will allow the document to be scanned in its true form and any issues identified and addressed prior to distribution. See the contact section at the end of this document for the mailing address.**
 - **Form 720-ES (41A720ES)**
 - **Form 720-V(41A720-S12)**
 - **Form 41A720SL (41A720SL)**
 - **Form 740-ES (42A740-S4)**
 - **Form 740-V (42A740-S23)**
 - **Form 40A102 (40A102)**
- Make corrections and revisions to substitute tax forms upon notification by KDOR and resubmit for approval.
- Provide customers or clients with the instructions for correctly producing approved substitute tax forms. These instructions must include information on the printer fonts required to produce approved substitute tax forms.
- Upon request, provide customers or clients with copies of a substitute tax form approval letter.

What KDOR Will Do

- Disseminate information regarding substitute tax forms design and development;

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

- Review substitute tax forms;
- Send a list via email indicating which forms are approved and which forms are not approved. If forms are not approved, errors will be noted and returned with a request for the forms to be corrected and resubmitted. If the vendor requires a letter of approval be mailed, they should contact the person approving the forms and one will be provided. Otherwise, approval notification will be via email for efficiency in the approval process.
- Accept forms for tentative approval based on draft postings once they are posted to our substitute forms web page (<http://revenue.ky.gov/sdi/sfd.htm>). If a tentative approval is granted and the form changes, the vendor will be required to make all appropriate changes.

Note: KDOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute tax forms output from software programs. KDOR will not be responsible for proofreading the forms for spelling and grammatical errors. The accuracy of software programs is the responsibility of the software developer, distributor or user.

If you experience problems with approvals for any type of form, please send inquiries to the appropriate primary or secondary contact at the end of this document.

GENERAL INFORMATION REGARDING RECORD LAYOUT

Starting Positions

Vertical and horizontal starting positions are the top and left edges of the paper. Vertical print spacing is 6 lines per inch and horizontal measurement is 12 characters per inch. The positions shown in the tables are the range of positions that must be used.

Reference Marks

The reference mark is the first item scanned; all other data is measured in relationship to the reference mark. It must be identical in size, thickness and position as the official form produced by KDOR. The reference mark (line is 2 point) is printed on lines in the designated positions unless otherwise noted. There should be at least three-sixteenth inch white space surrounding the reference mark.

Income Tax Forms and Schedules without a Form ID

Non-scannable forms do not have a Form ID or reference mark. These forms must have the company name or 4 digit vendor identification code printed on the form in the lower left hand corner.

Company ID Code

This number can be printed with a courier font. The Company ID is printed on line 62 starting in position 8 unless otherwise noted.

Scanned Income Tax Forms and Schedules

A hard copy of the scanned forms must be mailed to Nick Harren for approval. This will allow us to scan the document in its true form and determine if there are any issues.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

These forms will be posted to the Substitute Forms web page but will not be posted to the public Tax Forms web page. The public will be instructed to obtain a copy from their tax software provider or to the KDOR Taxpayer Service Centers. They may also request the forms by calling 502-564-3658 or by submission of the Form Requisition (Form 40A727) to KDOR.

The list of scannable forms is listed below. Contact Nick Harren if a hardcopy of a form is needed for development.

- **Form 740-ES**
- **Form 740-V**
- **Form 40A102**
- **Form 41A720SL**
- **Form 720-ES**
- **Form 720-V(41A720-S12)**

All scannable forms should use 0002 at the end of the form id to identify that they are substitute forms. (41A720ES0002, 41A720S120002, 41A720SL0002, 42A740ES0002, 42A740V0002, and 40A1020002)

If the bar code scanner is unable to read the Form ID number, the entire document will be rejected. **This number must be printed with an OCR-A font.** The Form ID is printed on line 15 starting in position 69 unless otherwise noted.

1D Barcode

The 1D barcode contains the two (2) digit tax year, the four (4) digit Vendor Identification Code and a four (4) digit form number. These forms must have the 4 digit Vendor Identification Code contained in the 1D Barcode in positions 3 through 6. `

Barcode Placement

A list of individual and corporate tax forms with 1D barcodes can be found at the following url:
<http://revenue.ky.gov/sdi/sfd.htm>

Location on Page – The 1D barcode should be printed on the upper center portion of the return with ¼ inch of surrounding white space.

Size and Type – 30 point, 3 of 9 barcode font.

The horizontal placement of the barcode on the 740 and 740-EZ is position 47 through 77. The vertical placement of the barcode varies on each form. The 740 (lines 7 through 17) and the 740-EZ (lines 7 through 17).

Any vendor that supports the 2D barcode for KY should have the default set to ON for the barcode.

Forms without 1D Barcode

The following Individual Income Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

12A200 – Installment Agreement
40A727 – Forms Requisition
42A740-EPAY – KY Electronic Payment Request Form
42A740-S22 – Form 8879-K
42A740-S23 - Form 740-V

Please review the 740-ES layout below for the placement of the Form ID.

42A740ES - 740-ES Individual Estimated Tax Voucher

The following Corporate Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

40A200 – Form PTE-WH
40A201ES - Form 740NP-WH-ES
40A201NP-WH-SL – Application for Six Month Extension of Time to File Form 740-NP-WH
41A720ES – Form 720-ES
41A720-S12 – Form 720-V
41A720SL – Extension of Time To File Kentucky Corporation / LLET Return
41A720-S80 – Form 8874(K)
41A720-S83 – Form 8874(K)-C
41A720-S8 – Form 8879(C)-K
41A720-S85 – Application for Preliminary Authorization of the ENDOW Kentucky Tax Credit
41A800 – Corporation and Pass-Through Entity Nexus Questionnaire
41A802 – Corporation and Pass-Through Entity Related Party Expense Questionnaire

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS
Tax Year 2015

KENTUCKY INDIVIDUAL INCOME TAX ESTIMATED VOUCHER

42A740-ES

VOUCHER SIZE 8 1/2 x 3 1/2 inches (21 lines)

Please note that the Social Security Numbers and Year Ending are now above the caption instead of below it.

UNDER DEVELOPMENT

The Form Id in the 740-ES for the substitute form should be 42A740ES0002.

Installment due dates are as follows:	Installment 1	April 18, 2016
	Installment 2	June 15, 2016
	Installment 3	September 15, 2016
	Installment 4	January 17, 2017

Name of Field	Line number from top of voucher	Position
Primary social security number (text is on line)	9	9-19
Check digit on primary social security number (see check digit information below)	9	22
Secondary social security number (text is on line)	9	27-37
Check digit on secondary social security number	9	40
Year ending (text is on line)	9	47-56
Amount paid (text is on line)	10	61-81
Name (Primary taxpayer's last name, first name, secondary taxpayer's first name) No punctuation.	15	11-35
Street address	16	11-35
City	17	11-27
State	17	29-30
Zip	17	33-42
Form ID (42A740ES0002)	15	70-81
Reference Mark	Top of line 17 to bottom of line 19	73-77
Company Code	18	61-65

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

KENTUCKY ELECTRONIC PAYMENT VOUCHER

42A740-V

Please note that the Social Security Numbers and Names are above the caption instead of below it.

UNDER DEVELOPMENT

The Form Id in the 740-V for the substitute form should be 42A740V0002.

KENTUCKY EXTENSION PAYMENT VOUCHER

40A102

Please note that the Social Security Numbers and Names are above the caption instead of below it.

UNDER DEVELOPMENT

The Form Id in the 40A102 for the substitute form should be 40A1020002.

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

Corporation Income/Limited Liability Entity Tax Form 720-ES

The following example is included as a reference point for the development of the Form 720-ES – Corporation Income/LLET Estimated Tax Voucher.

The company code should be placed on line 21 (left hand corner) on the Form 720-ES.

★ Detach Here ★
★ Enclose Check and Voucher Unattached ★

Form 720-ES KENTUCKY ESTIMATED TAX VOUCHER	2016 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX <div style="display: flex; justify-content: space-between; margin-top: 5px;"> KY Corporation / LLET Account No. Taxable Year Ending (mm/yy) </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div>	INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> <div style="border-top: 1px solid black; width: 100px; margin: 5px auto;"></div> 20 TRAN CODE
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Entity Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </div> <div style="width: 35%; text-align: right;"> Dollars Cents </div> </div>		
<div style="border: 1px solid black; padding: 5px;"> Federal Identification Number <div style="border-bottom: 1px solid black; width: 100%;"></div> Number and Street <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> City, State ZIP Code Telephone Number </div> </div>	<div style="display: flex; flex-direction: column; align-items: flex-end;"> <div style="margin-bottom: 10px;">Corporation Income Tax</div> <div style="margin-bottom: 10px;">Limited Liability Entity Tax</div> <div>Total</div> </div> <div style="border: 1px solid black; width: 150px; height: 60px; margin-top: 10px;"></div>	<div style="border: 1px solid black; width: 150px; height: 60px;"></div>
Print or Type Name of Responsible Party _____		41A720ES0003 <div style="border: 2px solid blue; width: 40px; height: 40px; margin: 10px auto; transform: rotate(45deg);"></div>

41A720ES(06 - 15)

Mail to:
Kentucky Department of Revenue
Frankfort, KY 40620-0021

The placement of the required data on this form should look similar to the example below.

★ Detach Here ★
★ Enclose Check and Voucher Unattached ★

Form 720-ES KENTUCKY ESTIMATED TAX VOUCHER	2016 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX <div style="display: flex; justify-content: space-between; margin-top: 5px;"> KY Corporation / LLET Account No. Taxable Year Ending (mm/yy) </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> 123456 12/16 </div>	INSTALLMENT 1 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> <div style="border-top: 1px solid black; width: 100px; margin: 5px auto;"></div> 20 TRAN CODE
Entity Name Alphabet Inc		
Federal Identification Number (FEIN) 12-1234567 12345 Main Street Frankfort, KY 40601	<div style="display: flex; flex-direction: column; align-items: flex-end;"> <div style="margin-bottom: 10px;">Corporation Income Tax</div> <div style="margin-bottom: 10px;">Limited Liability Entity Tax</div> <div>Total</div> </div>	<div style="display: flex; flex-direction: column; align-items: flex-end;"> <div style="margin-bottom: 10px;">15,000.00</div> <div style="margin-bottom: 10px;">175.00</div> <div>15,175.00</div> </div>
Telephone Number 502-555-5555		41A720ES0002 <div style="border: 2px solid blue; width: 40px; height: 40px; margin: 10px auto; transform: rotate(45deg);"></div>

41A720ES(06 - 15)

Mail to:
Kentucky Department of Revenue
Frankfort, KY 40620-0021

Extension of Time to File Kentucky Corporation/LLET Return Form 41A720SL


The following example is included as a reference point for the development of the Form 41A720SL – Extension of Time to File Kentucky Corporation/LLET Return.

✱ Detach Here ✱	✱ Enclose Check and Extension Unattached ✱							
<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> 41A720SL (6/15) Department of Revenue </div> <div style="width: 60%; text-align: center;"> EXTENSION OF TIME TO FILE KENTUCKY CORPORATION / LLET RETURN </div> <div style="width: 20%;"></div> </div>								
KY Corporation / LLET Account No. <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Taxable Year Ending (mm/yy) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;">24</div> TRAN CODE						
Entity Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		<div style="border-bottom: 1px solid black; margin-bottom: 5px;">_____</div> Federal Identification Number						
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		<div style="display: flex; justify-content: space-around; font-size: small;"> Dollars Cents </div> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 5px;">Number and Street</td> <td style="width: 60%; padding: 5px;">State and Date of Organization</td> </tr> <tr> <td style="padding: 5px;">City</td> <td style="padding: 5px;">State ZIP Code</td> </tr> <tr> <td style="padding: 5px;">Name of President, Partner or Member</td> <td style="padding: 5px;">Telephone No. of Entity</td> </tr> </table>	Number and Street	State and Date of Organization	City	State ZIP Code	Name of President, Partner or Member	Telephone No. of Entity	<div style="display: flex; flex-direction: column; align-items: flex-start;"> <div style="margin-bottom: 10px;"> Corporation Income Tax </div> <div style="margin-bottom: 10px;"> Limited Liability Entity Tax </div> <div> Total </div> </div>	
Number and Street	State and Date of Organization							
City	State ZIP Code							
Name of President, Partner or Member	Telephone No. of Entity							
Form Type (Check the box): <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765		<div style="font-size: large; font-weight: bold;">41A720SL0003</div>						
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 60%;"> Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer </div> <div style="width: 35%; text-align: center;"> Date </div> </div>		<div style="margin-top: 20px;"> Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0021 </div>						

The placement of the required data on this form should look similar to the example below.

<div style="display: flex; justify-content: space-between; padding: 0 10px;"> ✶ Detach Here ✶ ✶ Enclose Check and Extension Unattached ✶ </div>	
41A720SL (6/15) Department of Revenue	EXTENSION OF TIME TO FILE KENTUCKY CORPORATION / LLET RETURN
KY Corporation / LLET Account No. <div style="text-align: center;">123456</div>	Taxable Year Ending (mm/yy) <div style="text-align: center;">12/16</div>
<div style="text-align: right;"> <div style="border-bottom: 1px solid black; display: inline-block; width: 20px; margin-right: 5px;">24</div> TRAN CODE 12-1234567 Federal Identification Number </div>	
ABC Inc. 12345 Main Street Frankfort, KY 40601	<div style="text-align: right;"> Corporation Income Tax 15,000.00 State and Date of Organization <div style="display: flex; justify-content: space-between; align-items: center;"> KY 11/15/1995 <div style="text-align: right;"> Limited Liability Entity Tax 175.00 </div> </div> </div>
A. B. Smith Name of President, Partner or Member	<div style="text-align: right;"> 502-555-5555 Telephone No. of Entity Total 15,175.00 </div>
<div style="text-align: right;"> <div style="border-bottom: 1px solid black; display: inline-block; width: 20px; margin-right: 5px;">41A720SL0002</div> </div>	
Form Type (Check the box): <input checked="" type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 785	
<div style="border-bottom: 1px solid black; width: 100%;"></div> Signature of Principle Officer or Chief Accounting Officer OR Preparer Other Than Taxpayer	Date
Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0021	

Extension of Time To File Kentucky Corporation/LLET Return Form 40A201NP-WH-SL

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Federal Identification Number (FEIN) <div style="border-bottom: 1px dashed black; height: 1.2em; width: 100%;"></div> </div>		<div style="display: inline-block; border: 1px solid black; padding: 2px 10px;"> 09 </div> RETURN TYPE		EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH		40A201NP-WH-SL (10-15) Department of Revenue	
<div style="margin-bottom: 10px;"> Individual Income Tax </div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 10%; text-align: center;">.</div> <div style="width: 10%;"></div> </div> </div>		<div style="margin-bottom: 10px;"> Corporation Income Tax </div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 10%; text-align: center;">.</div> <div style="width: 10%;"></div> </div> </div>		<div style="margin-bottom: 10px;"> Total </div> <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"></div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 10%; text-align: center;">.</div> <div style="width: 10%;"></div> </div> </div>		<div style="margin-bottom: 10px;"> Taxable Year Ending </div> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 25%; text-align: center;">M</div> <div style="width: 25%; text-align: center;">M</div> <div style="width: 25%; text-align: center;">Y</div> <div style="width: 25%; text-align: center;">Y</div> </div> </div> <div style="margin-top: 10px;"> Kentucky Corporation/LLET Account Number </div>	
<p><i>(Round to the nearest dollar)</i></p>							
<div style="border: 1px solid black; padding: 5px;"> <div style="background-color: #cccccc; padding: 2px; text-align: center; font-weight: bold;">OFFICIAL USE ONLY</div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-right: 5px;"> VAL# </div> <div style="border: 1px solid black; flex-grow: 1; min-height: 100px;"></div> </div> </div>		<div style="display: flex; align-items: center; margin-top: 20px;"> <div style="flex-grow: 1; border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="flex-grow: 1; border-bottom: 1px solid black; margin-bottom: 10px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> Signature of Principal Officer or Chief Accounting Officer or Preparer Other Than Taxpayer </div> <div> Date </div> </div>					

<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 5px; width: 20%;"> Federal Identification Number (FEIN) <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> </div> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></div> <div style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></div> </div> <div style="text-align: right;"> 40A201NP-WH-SL (10-15) Department of Revenue </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> 0 9 RETURN TYPE </div> <div style="width: 40%; text-align: center;"> EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH </div> <div style="width: 40%; text-align: right;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> Kentucky Corporation/LLET Account Number </div> </div>		
Individual Income Tax	Taxable Year Ending <div style="border: 1px solid black; display: inline-block; padding: 2px 5px; margin-left: 5px;"> M M Y Y </div>	<div style="border-bottom: 1px solid black; width: 100%;"></div>
Corporation Income Tax		
Total		
<i>(Round to the nearest dollar)</i>		
<div style="border: 1px solid black; padding: 5px;"> <div style="background-color: #cccccc; text-align: center; padding: 2px;">OFFICIAL USE ONLY</div> <div style="display: flex;"> <div style="border: 1px solid black; padding: 2px; width: 20px; text-align: center;"> V A L # </div> <div style="flex-grow: 1; border: 1px solid black; min-height: 100px;"></div> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> Signature of Principal Officer or Chief Accounting Officer or Preparer Other Than Taxpayer </div> <div style="width: 30%;"> Date </div> </div>		

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

720-V Electronic Filing Payment Voucher Form 41A720-S12

The following example is included as a reference point for the development of the Form 41A720-S12 – 720-V Electronic Filing Payment Voucher.

★ Detach Here ★

★ Enclose Check and Voucher Unattached ★

41A720-S12(10-15) Department of Revenue 23 **TRAN CODE** **720-V ELECTRONIC FILING PAYMENT VOUCHER** FEIN or Social Security Number **2015**

KY Corporation / LLET Account No. Taxable Year Ending (mm/yy)


1. Corporation Income Tax
2. Income Interest and Penalty
3. Limited Liability Entity Tax
4. LLET Interest and Penalty
5. Total

Dollars Cents

Name of Entity (Print or Type)
Number and Street
City State ZIP Code
Contact Name and Telephone Number

DO NOT send a copy of the electronically filed return with payment of tax due.
Please use Form 720-V to submit payment.

41A720S120003



The placement of the required data on this form should look similar to the example below.

★ Detach Here ★

★ Enclose Check and Voucher Unattached ★

41A720-S12(10-15) Department of Revenue 23 **TRAN CODE** **720-V ELECTRONIC FILING PAYMENT VOUCHER** FEIN or Social Security Number **2015**

KY Corporation / LLET Account No. Taxable Year Ending (mm/yy)


1. Corporation Income Tax
2. Income Interest and Penalty
3. Limited Liability Entity Tax
4. LLET Interest and Penalty
5. Total

15,000.00
500.00
175.00
25.00
15,700.00

Alphabet Inc.
12345 Main Street
Frankfort, KY 40601
A. B. Smith
Contact Name and Telephone Number

DO NOT send a copy of the electronically filed return with payment of tax due.
Please use Form 720-V to submit payment.

41A720S120002



Tax Year 2015

**740NP-WH-ES Pass-through Entity Nonresident Distributive Share Withholding Report and
Composite Income Tax Return Voucher
Form 40A201ES**

2016 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND KENTUCKY ESTIMATED TAX VOUCHER			
INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>		Form 740NP-WH-ES	
		Tax Year Ending <div style="border: 1px solid black; display: inline-block; padding: 2px;"> M M Y Y </div>	
<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Individual Tax Type Return 08 </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Corporate Tax Type Return 07 </div> <div style="border: 1px solid black; padding: 2px;"> Total Tax Paid </div>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Kentucky Corp./LEET Acct. No. <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 45%;"> Federal Identification Number (FEIN) <div style="display: flex; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 60px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> </div> </div>		
<div style="display: flex; justify-content: space-around; margin-bottom: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p><i>(Round to the nearest dollar)</i></p>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px; text-align: center;"> OFFICIAL USE ONLY </div> <div style="border: 1px solid black; padding: 5px;"> <div style="display: flex;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); padding-right: 5px;"> V A L # </div> <div style="flex-grow: 1; border: 1px solid black;"></div> </div> </div> </div> <div style="width: 65%;"> <p>Make check payable to: Kentucky State Treasurer</p> <p>Mail to: Kentucky Department of Revenue Frankfort, KY 40619-0006</p> </div> </div>			
<p>DO NOT STAPLE PAYMENT TO VOUCHER</p> <p>40A201ES(10-15)</p>			

The following example is included as a reference point for the development of the form's name, address and phone number section for the software generated substitute form.

2016 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>				COMPOSITE INCOME TAX RETURN VOUCHER		Tax Year Ending <div style="border: 1px solid black; display: inline-block; padding: 2px;"> M M Y Y </div>
Form 740NP-WH-ES						
Individual Tax Type Return 08	<div style="border: 1px solid black; display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div> <div style="text-align: right; margin-top: -10px;">•</div>	Kentucky Corp./LLET Acct. No. <div style="border: 1px solid black; display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div style="width: 10%; text-align: center;">-</div> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div>	Federal Identification Number (FEIN) <div style="border: 1px solid black; display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div style="width: 10%; text-align: center;">-</div> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div>			
Corporate Tax Type Return 07	<div style="border: 1px solid black; display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div> <div style="text-align: right; margin-top: -10px;">•</div>	<div style="text-align: center;"> <p style="color: blue; font-size: 1.2em;">Name of Pass-through Entity</p> <p style="color: blue; font-size: 1.2em;">Street Address</p> <p style="color: blue; font-size: 1.2em;">City, State Zip Code</p> <p style="color: blue; font-size: 1.2em;">Phone Number</p> </div>				
Total Tax Paid	<div style="border: 1px solid black; display: flex; justify-content: space-between;"> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div style="width: 10%; text-align: center;">,</div> <div style="width: 40%;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> </div> <div style="text-align: right; margin-top: -10px;">•</div> <p style="text-align: center; font-size: 0.8em;">(Round to the nearest dollar)</p>					
<div style="border: 1px solid black; padding: 2px;"> OFFICIAL USE ONLY </div> <div style="display: flex;"> <div style="width: 20px; text-align: center; font-weight: bold;">V A L #</div> <div style="border: 1px solid black; flex-grow: 1; min-height: 100px;"></div> </div>		<p>Make check payable to: Kentucky State Treasurer</p> <p>Mail to: Kentucky Department of Revenue Frankfort, KY 40619-0006</p> <p style="text-align: right; font-weight: bold;">DO NOT STAPLE PAYMENT TO VOUCHER</p> <p style="text-align: right;">40A201ES(10-15)</p>				

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

Modulus 10 Check Digit Routine

In this example, "C" will hold the place of the check digit to be calculated. The string of characters for which the check digit is to be calculated is weighted from right to left by 2 then 1. Working from right to left, the digit from the string is multiplied by the assigned weight. That figure is then divided by 10 and the whole number equivalent of the integer and modulus results are added together to form a single digit. This single digit value is accumulated for each digit in the string. The total is divided by 10 again. This calculation differs from the calculations of the individual digits as the integer portion of the result is discarded and the whole number representation of the modulus portion is subtracted from 10 resulting in the check digit for the string. If the check digit calculates to be 10, then the check digit will be 0.

			Total=0
Weights:	212121212	2*3=06	
String:	106860723C	06/10=0.6	
		0 + 6 = 6	
			Total = Total + 6 = 6
Weights:	212121212	1*2 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 8
Weights:	212121212	2* 7 = 14	
String:	106860723C	14/10 = 1.4	
		1 + 4 = 5	
			Total = Total + 5 = 13
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 13
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 16
Weights:	212121212	1*8 = 08	
String:	106860723C	08/10 = 0.8	
		0 + 8 = 8	
			Total = Total + 8 = 24
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 27
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 27
Weights:	212121212	2 * 1 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 29
			Total/10 = 2.9
			Check digit = 10 - 9 = 1

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

CONTACT INFORMATION

Below is the primary and secondary contact information based on the type of form. **Please be sure to send forms to the appropriate contact for approval.** Forms sent to the incorrect contact will delay approval of the form as they must be rerouted to appropriate personnel.

Primary Contacts:

Individual Income Tax & Fiduciary Tax (Non Scannable)

R. J. Hill
Kentucky Department of Revenue
501 High Street, Station 22
Frankfort, KY 40601-2103
Phone: (502) 564-7926
Fax: (502) 564-0230
Email: RichardJ.Hill@ky.gov

Property Tax

Andy R. Boblitt
Kentucky Department of Revenue
501 High Street, Station 32
Frankfort, KY 40601-2103
Phone: (502) 564-7138
Fax: (502) 564-8192
Email: Andy.Boblitt@ky.gov

Scannable Documents including Sales Tax Withholding Tax, Individual & Business Tax

Nick Harren
Kentucky Department of Revenue
501 High Street, Station 22
Frankfort, KY 40601
Phone: (502) 564-7887
Fax: (502) 564-0230
Email: Nick.Harren@ky.gov

Sales Tax (Non Scannable)

Kevin West
Kentucky Department of Revenue
501 High Street, Station 66
Frankfort, KY 40601
Phone: (502) 564-8920
Fax: (502) 564-2041
Email: Kevin.West@ky.gov

Bank Franchise Tax

Judy Stephenson
Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Phone: (502) 564-9280
Fax: (502) 564-3393
Email: Judy.Stephenson@ky.gov

Business (Corporate/Partnership) Income Tax (Non Scannable)

Dawn M. Terry
Kentucky Department of Revenue
501 High Street - Mail Station 22
Frankfort, KY 40601-2103
Phone: (502) 564-7964
Fax: (502) 564-1609
Email: DawnM.Terry@ky.gov

Collections

Brian Redmon
Kentucky Department of Revenue
501 High Street, Station 41
Frankfort, KY 40620
Phone: (502) 564-4921 Ext. 4521
Fax: (502) 564-9200
Email: Brian.Redmon@ky.gov

Taxpayer Registration

Janine Shackelford
Kentucky Department of Revenue
501 High Street
PO Box 299, Station 20A
Frankfort, KY 40602-1074
Phone: (502) 564-2730
Fax: (502) 564-0796
Email: Janine.Shackelford@ky.gov

Withholding Tax (Non Scannable)

Melissa D. Perry
Kentucky Department of Revenue
501 High Street, Station 57
Frankfort, KY 40601
Phone: (502) 564-7617
Fax: (502) 564-3685
Email: MelissaD.Perry@ky.gov

Miscellaneous Tax

Judy Stephenson
Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Phone: 502-564-6823
Fax: (502) 564-3393
Email: Judy.Stephenson@ky.gov

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS
Tax Year 2015

Motor Fuels Tax

Michael Grammer
Department of Revenue
501 High Street, Station 63
Frankfort, KY 40601
Phone: (502) 564-1234
Fax: (502) 564-2906
Email: Michael.Grammer@ky.gov

Inheritance Tax

Jim Orr
Department of Revenue
501 High Street, Station 61
Frankfort, KY 40601
Phone: (502) 564-9306
Fax: (502) 564-2695
Email: James.Orr@ky.gov

SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

Tax Year 2015

Secondary Contacts (In case of an emergency):

Individual Income Tax – Partnership – Fiduciary

Audrey J. Terry: 502-564-7862

AudreyJ.Terry@ky.gov

Corporation Tax

Audrey J. Terry: 502-564-7862

AudreyJ.Terry@ky.gov

Property Tax

William Lawson: 502-564-7125

William.Lawson@ky.gov

Collections

Allison Crume: 502-564-4921 Ext. 4449

Allison.Crume@ky.gov

Taxpayer Registration

Celeste Popplewell: 502-564-7435

Celeste.Popplewell@ky.gov

Scannable Documents including Sales Tax Withholding Tax, Individual & Business Tax

Anna Gray: 502-564-8777

Anna.Gray@ky.gov

Judy Tipton: 502-564-7815

Judy.Tipton@ky.gov

Withholding Tax (Non Scannable)

Debbie Travis: 502-564-7598

Deborah.Travis@ky.gov

Sales Tax (Non Scannable)

Ricky Haven: 502-564-6828

Ricky.Haven@ky.gov

Bank Franchise Tax

Ashley Quinn: 502-564-2098

Ashley.Quinn@ky.gov

Miscellaneous Tax

Linda Benton: 502-564-9300

Linda.Benton@ky.gov